--- 7 Cigarettes - “Rock City Tobacco” - 1940-42 ---

The first listed seven cigarette Series “C” imperforate used by “Rock City Tobacco”, Quebec City, occurs in March 1941. The hidden letters, “I-X”, indicate that the die was approved for BABN in 1939.

When the Budget of June 24th 1940 increased the excise duty from $ 5.00 to $ 6.00 per thousand *small* cigarettes, the manufacturers reduced their package sizes by one in ten, and the nine cigarette 10¢ package of 1939 became eight cigarettes selling across Canada, except in Quebec, at the same 10¢ retail price.

On July 1st, 1940 the Province of Quebec, abolishing all previous municipal and provincial tobacco taxes, imposed a flat 10% tax on tobacco products. With this July 1940 Quebec Budget the price of eight cigarettes *within the Province* had become an unpopular hard selling 11¢ per pack, and early in 1941 to alleviate public complaints, seven cigarettes was introduced for sale *in Quebec* at 10¢ per pack.

To mark sheets purchased under the Budget of September 1939 “Rock City Tobacco” adopted a new coding system using a “reversed year” numerical code plus by a letter (from A to D) representing the year-quarter, and a number (from 1 to 3) indicates the month of that quarter. Stamps purchased following the June 1940 Budget altered this format by replacing the *final letter / number* with the plain numerical month code.

--- Purchased under the Budget of September 1939 - mimeograph reads horizontally upright - 2 copies to date ---

★**RC-375** - 7 cigarettes, imperf, coded 6 . . 13D / 14A3 by “Rock City Tobacco” in March 1941

[C-360]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	14A3	---	14B2	---	---	---	---	---	---	---

--- Purchased under the Budget of June 1940 - mimeograph reads horizontally upright - 2 copies to date ---

★**RC-375** - 7 cigarettes, imperf, coded 6 . . 13D / 24.02 by "Rock City Tobacco" in February 1942

[★RC-375]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	---	---	---	---	---	14.12
1942	---	24.02	---	---	---	---	---	---	---	---	---	---

--- "TURF" Cigarettes - "Rock City Tobacco" - May 1941 ---

★**RC-375** - 7 cigarettes, imperf, on "TURF" Virginia cigarettes,
mimeographed 6 . . 13D / 14 B2 by "Rock City Tobacco", Quebec City, in May 1941
[B2 - second quarter - second month]

--- Rock City's Gothic EXCISE / TAX / 2ct surcharge for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, "Rock City Tobacco" surcharged their fresh sheets of the seven cigarette imperforate, obtained from Ottawa under the Budget, with a two-line 3 mm. heavy Gothic EXCISE / TAX over a 4 mm. 2ct using lower case letters, as the Rock City provisional **RC-549**. The surcharge is undated but comes from June / July 1942. Since these sheets were obtained post-Budget, the production was *excise-tax paid*.

★**RC-549** - EXCISE / TAX / 2ct on seven cigarettes, imperf,
Rock City's 3 and 4 mm. Gothic surcharge for the Budget of June 1942

It should be noted that Rock City in July 1940 had resumed using the ten cigarette package, and it is highly probable that this use was directed to the Province of Quebec where, under their 10% tobacco tax, ten cigarettes would have been sold at 15¢ per pack, while the above illustrated seven cigarettes would have sold across Canada for 10¢ per pack. Undoubtedly Rock City Tobacco also used the BABN 2c. / EXCISE / TAX surcharged **RC-626** since they re-surcharged this under the March 1943 Budget, as shown on the next page, but as they ceased code dating their production in July 1942 such use cannot be shown off package.

--- “Rock City” dark blue Gothic 4c. / ■ re-surcharge of RC-626 for the March 1943 Budget ---

The regular BABN 2c. / EXCISE / TAX surcharged seven cigarette was in stock at Rock City after they discontinued date coding in July 1942, as is shown by the fact that when the Budget of March 3, 1943 doubled the excise tax, “Rock City Tobacco” re-surcharged their remaining sheets of **RC-626** in blue-black ink using a 5 mm. Gothic 4c. over an 8 mm. *killer square* ■ as the “Rock City” provisional **RC-716**. This uncoded example was probably used in March 1943.

★**RC-716 - 4c. / ■** over **2c. / EXCISE / TAX** on 7 cigarettes, imperf,
the “Rock City Tobacco” 5 mm. blue-black Gothic re-surcharge of **RC-626** for the March 1943 Budget

Legislation subsequent to the Budget of March 1943, as a wartime economy measure, abolished cigarette packages smaller than eighteen cigarettes, thus there was no BABN three-line **4c. / EXCISE / TAX** surcharge on the seven cigarette stamp for 1943 usage, and the seven cigarette series came to an end.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 7 cigarettes \ 6-13D],
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December 16th 2013, JBH